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# NASA Procedural Requirements

**COMPLIANCE IS MANDATORY****NPR 9090.1**Effective Date: September  
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Request Notification of Change

(NASA Only)

**Subject: Reimbursable Agreements****Responsible Office: Office of the Chief Financial Officer**| [TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [Chapter5](#) | [AppendixA](#) |  
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Cost Element	Estimated		
	Full Cost	Price Adjustment	Price Charged Customer
1. Civil Service Labor (Including Fringe):			
1.a. Project Staff Labor			
1.b. Project Staff Labor, Estimated Leave			
1.c. Service Pool Direct Charged Labor			
1.d. Total Civil Service Labor			
2. Civil Service Travel:			
2.a. Project Staff Travel			

2.b. Service Pool Direct Charged Travel			
2.c. Total Civil Service Travel			
3. All Other Direct Costs (Procurements, Contracts, Purchases, Grants, Materials, etc)			
3.a. Project Direct Procurements			
3.b. Service pool Direct Charged Procurements			
3.c. Total-Other Direct Costs			
4. Other Direct Costs			
5. Service Pool Costs			
5.a. Fabrication Services			
5.b. Science and Engineering Services			
5.c. Test Services			
5.d. Wind Tunnel Services			
5.e. Independent Technical Authority/Safety Mission and Assurance (ITA/SMA)			
5.f. Total Service Pool Costs			
6. Unfunded Costs			
7. CM&O			
8. CAAS			
9. HQ/JPL. Admin Fee			
10. Agreement Total			

Basis for Price Determination:

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Source of funding for waived incremental costs:

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Required Signatures

Agreement Manager:

Name	_____	Signature	_____
Title	_____	Date	_____

Center Chief Financial Officer:

Name	_____	Signature	_____
Title	_____	Date	_____

### Instructions for Completion of the Estimated Price Report

The sample Estimated Price Report shown above consist of three sections.

The first section is the heading and contains the following information:

1. The customer's name and address.
2. The customer order number.
3. The Work Breakdown Structure (WBS).
4. The Unique Project Number.

The second section is a table consisting of four columns.

The column headings for the four columns are:

Column 1 - Cost Element. The column identifies the types of cost that make up the full cost of the reimbursable agreement.

Column 2 - Full Cost. This column contains the full cost dollar amounts for each of the cost elements identified in column 1.

Column 3 - Price Adjustment. This column identifies the dollar difference by cost element between the full cost and the price the customer is required to pay. This may be either the adjustment needed to get to the market price, or the amount of waived cost or a combination of the two.

Column 4 - Price Charged Customer. This column identifies the dollar amounts by cost element that make up the price the customer is required to pay.

The rows of the table contain the title and associated dollar amounts for each of the cost elements that are applicable to the reimbursable agreement.

Row 1. Civil Service Labor. All estimated labor must include fringe and paid leave. (This is a title row therefore no entries are to be made in the other columns on this row.)

Row 1.a. Project Staff Labor. This row contains the dollar amounts applicable to the labor of non-service pool civil servants assigned to the reimbursable agreement.

Row 1.b. Project Staff Labor, Estimated Leave. The estimate for leave should be based on annual leave and comp time earned during the period that the staff will be working on the project plus an estimate of costs for other compensated absences (e.g., sick leave).

Row 1.c. Service Pool Direct Charge Labor. This row contains the dollar amounts applicable to the labor

of service pool civil servants who direct charge their time to the reimbursable agreement.

Row 1.d. Total Civil Service Labor. This row contains the total of the amounts in rows 1.a., 1.b., and 1.c.

Row 2. Civil Service Travel: (This is a title row therefore no entries are to be made in the other columns on this row.)

Row 2.a. Project Staff Travel This row contains the dollar amounts applicable to the travel of non-service pool civil servants assigned to the reimbursable agreement.

Row 2.b. Service Pool Direct Charge Travel. This row contains the dollar amounts applicable to the travel of service pool civil servants who direct charge their time to the reimbursable agreement.

Row 2.c. Total Civil Service Travel. This row contains the total of the amounts in rows 2.a. and 2.b.

Row 3. All Other Direct Costs (Procurements, Contracts, Purchases, Grants, Materials, etc). (This is a title row therefore no entries are to be made in the other columns on this row.)

Row 3.a. Project Direct Procurements. This row contains the dollar amount of Procurements, Contracts, Purchases, Grants, and Materials that are managed by the project staff. That includes costs of any support contractors.

Row 3.b Service Pool Direct Charge Procurements. This row contains the dollar amounts of Procurements, Contracts, Purchases, Grants, and Materials that are managed by a service pool and direct charged to the reimbursable project.

Row 3.c Total-Other Direct Costs. This row contains the total of the amounts in rows 3.a. and 3.b.

Row 4. Other Direct Costs. Enter amounts for any other costs not covered in that are direct charged to the reimbursable agreement.

Row 5. Service Pool Costs. (This is a title row therefore no entries are to be made in the other columns on this row.)

Row 5.a. Fabrication Services (FAB). This row contains the dollar amounts of FAB pool indirect costs that will be charged to the reimbursable project during the monthly cost assessment process.

Row 5.b. Science and Engineering Services (S&E). This row contains the dollar amounts of S&E pool indirect costs that will be charged to the reimbursable project during the monthly cost assessment process.

Row 5.c. Test Services. This row contains the dollar amounts of Test pool indirect costs that will be charged to the reimbursable project during the monthly cost assessment process.

Row 5.d. Wind Tunnel Services. This row contains the dollar amounts of Wind Tunnel pool indirect costs that will be charged to the reimbursable project during the monthly cost assessment process.

Row 5.e. Independent Technical Authority/Safety Mission and Assurance (ITA/SMA). This row contains the dollar amounts of ITA/SMA pool indirect costs that will be charged to the reimbursable project during the monthly cost assessment process.

Row 5.f. Total Service Pool Costs. This row contains the total of the amounts contained in rows 5.a through 5.e.

Row 6. Unfunded Costs. This row contains the amounts of unfunded costs that would be applicable to the reimbursable agreement. Examples include depreciation or withdrawals from inventory, if any. This row should not include unfunded costs for earned annual leave (that should be included with Civil Service labor costs). Unfunded costs should be a valid cost component that could be billed to the reimbursable customer but for which there should not be reimbursable budget authority distributed.

Row 7. CM&O. This row contains the amounts of CM&O charges that are applicable to the reimbursable agreement.

Row 8. Contract Administration and Audit Services (CAAS). This row contains the amounts of CAAS charges that are applicable to the reimbursable agreement.

Row 9. Headquarters Administrative Fee. This row contains the Headquarters administrative fee that is

applicable to reimbursable work performed at Headquarters or the Jet Propulsion Laboratory.

Row 10. Agreement Total. This row is the sum of rows 1 through 9.

The third section of the EPR contains information about the market survey or other process used to establish the price to be paid by the customer.

Source of funding for waived incremental costs. Enter the source or sources of the funding needed to cover waived incremental costs applicable to this agreement.

The last section of the EPR contains the names, titles, signatures, and signature dates of the Agreement Manager and the Center Chief Financial Officer.

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